

# Private School Special Education Budget Worksheets Instructions

## Arizona Department of Education School Finance Unit

The Private School Special Education Budget Worksheets are used for **educational services** only and include all pupils in the school. The worksheet packet has 3 pages. All private schools that have contracted with a public school district to educate Certificate of Educational Convenience A and/or B (CEC-A & B) pupils must complete pages 1 and 2.

On pages 1 and 2 are two basic costs: General Costs and Disability Category Costs. It is possible for a line item to have amounts in the General Costs column and not in the Disability Category Costs column or vice versa. Values listed on each line must be the annual cost.

Please indicate under Disability Category the specific category the column will represent. Up to three disabilities can be included on one worksheet (columns 2, 3, and 4).

If your average per pupil disability cost (as determined by pages 1 and 2 of the packet) is less than a specific CEC-A or B students cost you will need to also complete page 3 of the packet. If none of the CEC-A or B student costs exceed your average per pupil disability cost, do not complete page 3.

A separate page 3 is needed for each school district that the private school has contracted with for CEC-A & B pupils. If you choose to submit page 3, you **MUST** send a copy of the student's Individualized Education Program (IEP). List the identification number of each student, the cost and the district name and CTD number. If you have more than one student in a disability category with the SAME COST from the SAME DISTRICT, you may attach a list of the names, disability and ID numbers and write "LIST" on the ID # line. On page 3 enter only the costs relative to the specific category, do NOT include General Costs.

## **Example For Completing the Private School Special Education Budget Worksheet**

**Please refer to the example worksheets. The footnotes below correspond with the number on the example worksheets.**

1. Rent for the building is \$100. This is listed in Column 1 General Cost, on page 1, line 1. (Rent in this example is not specific to any disability it includes all pupils).
2. Rent for furniture and equipment is \$10,000, however, of this amount \$4,000 is for equipment used by ED-P pupils only. Thus, \$6,000 is listed in Column 1 General Cost, on page 1, line 2 and \$4,000 is listed in Column 2 ED-P Disability Cost, on page 1, line 2. (If all the pupils used the furniture and equipment the \$10,000 would be listed in the General Cost column only.)
3. On page 2, teacher salaries are listed in the appropriate Disability column. In this example the private school pays:
  - Column 2 Disability Category ED-P: teacher salary is \$240
  - Column 3 Disability Category MD: teacher salary is \$1,800
  - Column 4 Disability Category PSD: teacher salary is \$1,000
4. The column values are totaled on page 2, line 28. If you are using the Excel version of the worksheet this will automatically be done. In this example, column 1 totals to \$6,1000, column 2 totals to \$4,240, column 3 totals to \$1,800, and column 4 totals to \$1,000.
5. On page 2, line 29 column 1 list the total number of pupils in your school. In this example, the total number of students equals 17.
6. On page 2, line 29 columns 2 – 4 list the total number of pupils in the corresponding disability category. In this example, there is one ED-P student (column 2), ten MD students (column 3), and six PSD students (column 4).
7. On page 2, line 30 calculate the Per Pupil General Cost by dividing the Total General Cost (column 1, line 28) by the total number of pupils (column 1, line 29). In this example this equals \$358.82.
8. On page 2, line 31 calculate the Per Pupil Disability Cost by dividing the Total Disability cost (columns 2 – 4, line 28) by the total number of pupils in each disability (columns 2-4, line 29). In this example, column 2, the ED-P category, equals \$4,240, column 3, the MD category, equals \$180, and finally column 4, the PSD category, equals \$166.67.
9. Calculate the Total Per Pupil Cost by adding the General Cost in column one to each of the Disability Category column costs. In this case the Total Per Pupil cost for the ED-P category would be \$4,598.82 (i.e., \$358.82 General Cost plus \$4,240 ED-P cost).
10. If any students total actual costs exceed the Total Per Pupil Cost page 3 must be submitted.